

Retention and Expansion Program

Retention & Expansion Program was designed with the need of existing investors in mind, to boost expansion of their production bases in Thailand



This is **1 of 9** brand-new programs being rolled out in 2023 to encourage current investors to continue using Thailand as their production bases as well as to further expand their operations



Eligibility



1

Having received BOI's promotion in **3 or more investment projects** over the last 15 years (2008 – 2022) with at least **10,000-million-baht** investment value (excluding land costs and working capital)

2

Having applied for new investment projects valued at **500 million baht or more** (excluding land costs and working capital)

3

Having applied for the new program by the end of 2023

Benefits

Approved projects will receive a set of benefits specific to each activity as well as additional



Benefits Below

A1+

Category

10-13 years of CIT exemption as well as **3 years** of additional CIT exemption (total exemption must not exceed 13 years)

A1,A2

Category

8 years of CIT exemption as well as a **50%** reduction for another **5 years**

A3,A4,
B

Category

0-5 years of CIT exemption as well as **3 years** of additional CIT exemption